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MESSAGE

OF THE

GOVERNOR OF FLORIDA,

TRANSMITTED,

WITH THE ACCOMPANYING DOCUMENTS,

TO THE

General Assembly of the State,

AT THE ANNUAL SESSION COMMENCING NOVEMBER 18, 1861.

John Milton

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GOVERNOR'S MESSAGE.

EXECUTIVE DEPARTMENT,
Tallahassee, November 18, 1861.

Fellow Citizens of the Senate
and House of Representatives:

Your honorable body, when in session in November last, wisely determined to call a Convention, to represent the Freemen of Florida, to devise suitable measures to avert threatened evils. The Convention was composed of brave and honorable men, who knew the rights of freemen, and "knowing dared maintain them." They adopted and proclaimed measures worthy their high character as statesmen, and which were necessary to the defence of the sacred rights of a noble, generous and brave people. Our sister States, with but few exceptions, acted promptly, as Florida did, in vindication of their rights as "Free, Sovereign and Independent States."

The Confederate States of America now command the admiration of foreign nations, the confidence of the citizens of each Southern State, and strike with amazement and terror the minions of lawless power, who claim to be of the United States, and who unnecessarily wage war against the Confederate States of America, vainly supposing that a free people can be conquered by those whose principal achievements, since the war commenced, have been the arrest and imprisonment of women and children, and their own unarmed citizens, in utter disregard of the Constitution under which they profess to act, in violation of every principle of humanity, and at variance with the noble senti-

ments which should distinguish the intelligent, the brave and the free.

MILITARY ACADEMY.

A knowledge of the science of war, arms and munitions of war, is much needed in Florida.

I would respectfully recommend to your honorable body to appropriate the Arsenal at Mount Vernon, and the lands reserved by the United States for its supply, to the following purposes, viz: a Military Academy, a State Armory and Arsenal of Construction.

The buildings and lands are the property of the State, and with slight changes to be made, and at little expense, will be admirably adapted to the purposes recommended. There will be ample room to accommodate professors, instructors and three hundred cadets, with a beautiful parade ground, already embraced in suitable enclosures; and at this time, accomplished professors and experienced instructors can be procured upon reasonable terms.

Employed as a State Armory in connection with a Military Academy, the arms can be used for instruction, kept in good order, and an expense will be saved of rent for a room, where they are insecure, and the labor and expense incurred to keep them in order, without use, will be avoided.

With an arsenal of construction attached to a Military Academy and Armory, the arms can be kept in proper repair, and new arms manufactured, and thus nine good forges now attached to the arsenal, with suitable tools and implements, be brought into requisition, which are now idle, and by prompt and energetic efforts wisely directed, the State may be supplied with arms. The location is remote from the coast, is not liable to surprise from the enemy, and can be, if necessary, successfully defended from attack; is within two miles of Chattahoochee river, convenient to the commerce of Apalachicola and Columbus, in Georgia, and their tributaries, and is surrounded by a wealthy, densely

settled and intelligent population. The Pensacola & Georgia Rail Road, it is believed, will be completed to Quincy by the first of January, and when extended to Mount Vernon, a distance of only eighteen miles, arms can be quickly distributed by Rail Road to Middle, East and parts of South Florida, and in ordinary times, can be transported by water to every county in West Florida.

The present condition of affairs has deeply impressed the public mind with the importance and necessity of military science, and no doubt is entertained that if suitable arrangements shall be made for accommodation and instruction, the number of cadets which will be received at the institution will be sufficient to defray necessary expenses, and to afford means of instruction free of expense to one young man from each county in the State, to be received upon the recommendation of the Judges of Probate and County Commissioners of the several counties.

MILITARY ORGANIZATION.

The opinion entertained by the Executive, with regard to existing military organizations, and kindred subjects, and what is necessary to the defences of the State, will be made known to your honorable body by special message, suggesting to your serious consideration the necessity of prompt and judicious measures.

FUNDS PLACED IN THE HANDS OF THE GOVERNOR.

The General Assembly, in contemplation of the State seceding, by resolution approved December 1st, 1860, placed under the control of the Governor all available funds arising from stocks of the several States held by the Comptroller and Treasurer for the School, Seminary and sinking funds, as well as the unexpended balance of the loan made under the authority of an act of eighteen hundred and fifty-six, and amendments thereto, for the payment of the debts of the State.

The Governor was authorized to purchase arms and munitions of war for the use of the State, not to exceed one hundred thousand dollars. This, I presume, was expended by my predecessor in the manner prescribed. But as the ordinance of the Convention authorized the accounts of the Governor to be audited and allowed by the Comptroller, I would respectfully refer your honorable body to that office for such information relative thereto as may be in his possession, and may be necessary to the public welfare.

ACT OF FEBRUARY, 1861.

The attention of the General Assembly is also respectfully invited to an act approved February, 1861, entitled "an act to provide for the payment of the Florida Volunteers and others who have not been paid for services actually rendered the State of Florida in the last war with the Seminole Indians."

You will see by the report of the Comptroller, that under this act he has issued warrants on the Treasury to the amount of one hundred and sixty-eight thousand five hundred and twenty-four dollars and eighty-three cents—an amount far exceeding, if the Executive is rightly informed, the contemplation of the General Assembly when the act was passed.

The Comptroller felt compelled by the law to issue the warrants, when the claims were made according to the provisions of the act. The General Assembly were actuated by the noblest motives in enacting the law, but doubtless frauds have been committed under its provisions, and the most rigid scrutiny, by legal enactment, is recommended.—Now is a favorable time, by wise legislation, to impress upon the minds of brave soldiers how justly they are appreciated, and to carry conviction home to the public mind, that wicked men, who would willingly defraud the Government, will not be permitted to do so, but will be prevented and exposed to punishment, scorn and contempt.

REDUCTION OF EXPENDITURES.

The reports of the Comptroller and Treasurer show that the expenditures of the State exceed the receipts, and the alternative is presented to the General Assembly of either increasing the taxes, or reducing the expenses. The embarrassed state of financial affairs renders the first inexpedient. When the war tax called for by the Confederate Government shall be added to the assessments now required by law for State and County purposes, the burthen upon the people will prove so onerous as to make a further increase, at the present time, in the judgment of the Executive, altogether improper; and the more especially is this case when the General Assembly have it their power, by appropriate legislation, to relieve the Treasury of many of the drains upon it, and thus, with the existing rate of taxation, meet all the expenses of the State without any increase of taxes. If this be so, it would seem to be clearly the duty of the Legislature to adopt such policy as would produce so desirable a result.

Among the heaviest drains upon the Treasury are those connected with the administration of Justice, Civil and Criminal, in the Circuit as well as the inferior Courts.

The report of the Comptroller will show that the single item under the head of "Jurors and Witnesses," amounts to the sum of twenty-seven thousand six hundred and forty-two dollars and four cents—nearly one-fourth of the net receipts of the Treasury for the present fiscal year; and the question presents itself, is there no method by which this expenditure may be lessened, without impeding justice? In the opinion of the Executive there are several ways in which it may be accomplished, and the first step towards it is by making the principle pertaining to Jurors in Justices' Courts applicable to Jurors in the Circuit Courts. In Justices' Courts, Jurors are paid by the parties litigant: why should not the same principle obtain in the superior tribunals? If it be just to require litigants to pay the Jury called to de-

cide their controversies in the one instance, would it not be equally just in the other? Litigation, so far at least as this can be done without obstructing justice, should be taxed with its own costs. But it is deemed no hardship or impediment to justice to require the jury to be paid in a Justices' Court by the losing party, and before rendering their verdict, nor should it be so regarded in a higher tribunal. The State makes provision for the Judge who presides in the Circuit Court, and litigants ought not to complain if the law requires them to provide for the other expenses involved in setting their difficulties.

If the suggestion to modify the existing law in this respect should meet the approval of the General Assembly, the saving to the Treasury in consequence thereof would be no inconsiderable sum. From the difficulty of obtaining correct data, it is impossible to distinguish between Jurors in Civil and Jurors in Criminal cases; but it may be safely assumed, that of the amount reported under the head referred to, at least ten thousand dollars has been expended for Jurors in civil suits, so that this much would be saved to the State by adopting the policy proposed. But a still greater saving would be accomplished by devolving the cost of "Criminal Prosecutions" upon the counties. Were this done, in connection with the measure already recommended, the annual relief to the Treasury would be upwards of fifty thousand dollars—the two items amounting, for the present year, to the sum of fifty-four thousand four hundred and thirty dollars and thirty-nine cents. Under the head of "Criminal Prosecutions" is embraced the expense of all violations of the criminal law of which cognizance is taken by the Justices as well as the Circuit Courts, and the stream of accounts pouring into the Treasury in connection therewith is incessant. An examination of some of these by the General Assembly could not fail of suggesting speedy reform, even if the plan of devolving the whole expense upon the counties should not be concurred in. As the law stands, there is an

inducement for notice to be taken of trivial as well as grave cases, since the State is bound for the expense involved, without any reference whatever to the nature of the offence. If the counties, however, were required to meet this expense, while the law, in all its essential features, would be as rigidly enforced as it now is, the enforcement would be accompanied with much less cost. Justices of the Peace, as well as Grand Juries, would doubtless be more circumspect in their action, and there would not be found cumbering the dockets of our Courts that long list of petty cases, which, while they serve but little to vindicate the law and repress crime, are always attended with great expense.

To make the burden fall as lightly as possible upon the counties, all fines and forfeitures should go into their respective treasuries. Hitherto, the State has derived comparatively little from these. Seldom indeed is it that a fine or forfeiture is paid into the Treasury. The Comptroller's report shows that during the present year only the sum of five thousand one hundred and thirty-nine dollars and ninety-one cents has been received on these accounts—suggesting the idea that either Juries have been greatly averse to imposing fines as a mode of punishment—to some offenders the most dreaded of all punishments—or that they have not been collected. Besides, it is no uncommon thing for a jury, when a fine is imposed, to make it in utter disproportion to the offence, and then, in whole or in part, after leaving the jury-box, to unite in a petition for its remission. This, it is believed, would not be the case were the cost of prosecuting criminals to devolve upon the counties. Fines would be more generally imposed than they now are, and much more certainly collected, and, going into the county treasury, would, in many instances if not in all, more than pay the cost involved in the prosecutions.

More than this—as the law now stands it operates with great inequality. There is reason to believe that many of the counties, to meet their Jury, Witness, Justices' of the

Peace and Criminal expenses, draw considerably more from the Treasury than they pay in, while in others these expenses, compared with the amount they contribute to the common fund, are proportionately small, so that in point of fact these more fortunate counties—more fortunate in having a class of population less disposed to violate the laws of the State—are taxed to aid in defraying the cost of prosecuting crimes not committed within their own limits.

Another reform in connection with this subject relates to the law authorizing a change of venue. That law provides, that upon affidavit being made by the party accused that he has reason to believe that impartial justice cannot be obtained in the county where the alleged crime was committed, the Court is required to transfer the case to some other county for trial. It may not be proper to advise the repeal of this feature of the law, but to recommend such a modification of it as would vest in the Judge a discretionary power either to grant or reject the application for the change of venue.

It not unfrequently happens that these applications are made more for the purpose of delay, (and perjury is committed, thus adding crime to crime,) than because of the real existence of any feeling in the county prejudicial to the case of the defendant. Within the last few years, two cases have occurred in West Florida—the one a white man charged with murder in Holmes county, when the evidence clearly established the most diabolical murder for the purposes of robbery. The venue was changed to Jackson county; the party was convicted, and upon a technicality of law, a new trial was granted, the venue changed to Calhoun county, where he was again convicted, and upon another technicality of law, an appeal was taken to the Supreme Court—the judgment of the Court below was confirmed, and the unfortunate criminal was executed under the sentence of the law. The costs incurred amounted to several thousand dollars, and were paid by the State. The other case alluded to

was that of a slave, a vicious and almost worthless slave, charged with rape upon a white woman in Jackson county, where he was tried and convicted. The case was taken up by appeal to the Supreme Court—a new trial was granted, the venue was changed to Calhoun county, where, after a patient and impartial trial, the prisoner was again found guilty. The presiding Judge, for good and sufficient cause, agreeably to existing laws, granted a new trial, and upon application the venue was changed to Franklin county, where the prisoner was tried and acquitted. The costs in the case amounted to several thousand dollars, which were paid by the State. The opinion of one, who has practiced law many years in Florida, and critically observed the progress and results of many criminal prosecutions, is, that public justice demands the repeal of the law authorizing a change of venue; and not simply because of the cost which has been, and may be incurred, but as a preventive of crime. Those who are disposed to commit grave offences, aware of the opportunities of escape from punishment by a change of venue, and the many facilities the practice affords to exhaust the patience of witnesses and deter their attendance at Court, and by false witnesses brought into the presence of the Court, where all opportunity to discredit them has been cut off, do not hesitate, but perpetrate crime with a reasonable hope of avoiding punishment. It is not to be presumed that in any county in the State, a case can arise where it would be impossible to procure a jury to render a verdict according to the evidence. And it is respectfully suggested that the act granting the right of appeal in criminal cases should be amended so as to limit the right of appeal to questions of law, not embracing matters of fact, and be made to depend upon the sound discretion of the presiding Judge.

THE COMPTROLLER'S OFFICE.

The law authorizing this important office is defective, and

should be modified. It is the great auditing department of the Government, and in it are deposited the tax books and all papers and documents relating to the revenue, as well as all evidence upon which warrants on the Treasurer are drawn. It is evident, therefore, that in the administration of its affairs, all the system consistent with the clerical force authorized to be employed should be introduced and inflexibly maintained; and to this end it is suggested that the law be so amended as to require the keeping of a debit and credit account with the several counties, by which all data connected with the amounts received from and paid to any county, whether for Jurors in civil or criminal cases, State Witnesses, &c., &c., may be readily ascertained. It has been impossible, for the want of this system from the origin of the State Government, to obtain satisfactory data upon some of the subjects presented in this message, and for that reason they have not been as fully discussed as they otherwise would have been. It has not been possible, for instance, to distinguish between Jurors in civil and Jurors in criminal cases, between criminal prosecutions in Circuit or Justices' Courts, or to arrive at the amount drawn from the treasury by the separate counties for each and all of these items. Had this data been accessible, the General Assembly could act more understandingly on the matters herein presented relative to the modes proposed for reducing the State expenditures. The modification may involve a small increase in the appropriation for the clerical force of that office, but this will be more than counterbalanced by the advantage to be derived from the change.

If the office be deemed of sufficient importance to be retained as one of the departments of the Government, and it is difficult to perceive how it can be dispensed with, the State ought not to withhold the means necessary to make it as efficient as possible.

The present Comptroller has been engaged, during several months past, in bringing up and balancing the books of his

department since the admission of the State into the late Union, embracing a period of nearly seventeen years. The labor has been great, requiring the employment of an experienced accountant, at considerable expense, the payment of which is referred to the Legislature, with the recommendation that such an appropriation shall be made for its liquidation as may be considered a fair compensation for the service rendered.

The recommendations of the Comptroller on the subject of a modification of the laws relating to payments by the Treasurer, and a monthly comparison of accounts between the two offices, are also referred to the General Assembly for their favorable consideration.

The offices of Comptroller and Treasurer were designed, in their organization, to be mutual checks upon each other. It would therefore seem to be proper that the transactions of each relative to the revenue, embracing receipts as well as payments, should be matter of record in the books of both departments. In no other way can these offices come fully up to all the purposes for which they were established.

LUNATICS.

I respectfully invite the attention of the General Assembly to the law concerning Lunatics. This law, founded on the highest principles of humanity and dictated by the best feelings of our nature, may be so amended as to lessen the expense incurred by the State without affecting injuriously the ends designed by its enactment. So various are the degrees of aberration occurring in our observation and experience, admitting in some cases of lucid intervals, as to justify the suggestion that you would so modify the law as to give a discretion to the Circuit Judge to direct the lunatic to be sent to an Asylum, or to appoint a guardian to whom his custody may be committed, or otherwise to dispose of the lunatic within the State for such compensation to be paid as in the judgment of the Court would secure the best good of

the lunatic, whilst it would lessen the expense to which the State would be subjected. It is admitted that no fixed rule could well be established by the Legislature to this end, and hence an enlarged discretion should be vested in the Circuit Judges, to be exercised according to the circumstances and the character and degree of lunacy developed in each case.

GEORGIA AND FLORIDA BOUNDARY.

Shortly after I entered upon the duties of the Executive office, I received from the Governor of Georgia a communication, accompanied by a resolution adopted by the General Assembly of that State, copies of which are herewith transmitted, in reference to the question of boundary between the two States. I informed the Governor of Georgia that I would, as I now do, submit to your consideration the resolution transmitted to me, together with all matters growing out of the differences on the subject.

The material points concerning the disputed boundary between Florida and Georgia, may be summed up as follows :

By the treaty between Spain and the United States of 22d February, 1819, Spain ceded to the United States the Territory which now constitutes the State of Florida, with the boundaries as they then existed. These boundaries had been definitely agreed upon by treaty stipulations made at San Lorenzo el Real on 27th October, 1795, between the two countries, and were solemnly ratified by both. The treaty of the 27th October, 1795, was acknowledged and referred to in the treaty of 22d February, 1819. To ascertain the true boundary, then, it is only necessary to refer to the treaty of San Lorenzo el Real. The second and third articles of the treaty define the boundary and provide for running and marking the line, as follows :

Article 2d—" To prevent all disputes on the subject of the boundaries which separate the territories of the two high contracting parties, it is hereby declared and agreed

as follows, to wit: The Southern boundary of the United States, which divides their Territory from the Spanish colonies of East and West Florida, shall be designated by a line beginning on the river Mississippi at the northernmost point of the thirty-first degree of latitude north of the Equator, which from thence shall be drawn due East to the middle of the river Apalachicola or Chattahoochee; thence along the middle thereof to its junction with the Flint; thence straight to the head of the St. Mary's river; and thence down the middle thereof to the Atlantic Ocean."

Article 3d—"In order to carry the preceding article into effect, one Commissioner and one Surveyor shall be appointed by each of the contracting parties, who shall meet at Natchez, on the left side of the river Mississippi, before the expiration of six months from the ratification of this Convention, and they shall proceed to run and mark this boundary according to the stipulations of the said article. They shall make plats and keep journals of their proceedings, which shall be considered as part of this Convention, and shall have the same force as if they were inserted therein."

From the Mississippi to the Apalachicola the boundary line was a certain parallel of latitude, which could at any time be definitely located, and so between those rivers, there is not now any controversy. The only point of difficulty now presented is the line from the junction of the Chattahoochee and Flint rivers to the head of the St. Mary's river, being the boundary line between Georgia and Florida.

In conformity with the stipulations of the 3d article of said Treaty, in May, 1796, Andrew Ellicott was appointed Commissioner, and Thomas Freeman, Surveyor, on the part of the United States, for the purpose of running and marking the boundary line. The line was run and marked as far as the Chattahoochee river. On account of the hostility of the Indians, the Commissioners were compelled to desist from attempting to run and mark the boundary from the junction of the Flint and Chattahoochee to the head of St. Mary's

river. Considering, however, the junction of the Flint and Chattahoochee as a fixed and permanent geographical point, they concluded to ascertain and designate the head of the St. Mary's as the Eastern terminus, in order that the line might thereafter be run and marked between those points when the difficulties then existing might be removed. Ascending the St. Mary's river, the Commmissioners agreed upon a spot which was to be considered as "the head of St. Mary's river." They erected a mound of earth which is now known as "Ellicott's Mound." According to the journal of Mr. Ellicott, "it was therefore agreed that the termination of a line supposed to be drawn N. 45 deg. E. 640 perches from the Mound B., should be taken as a point to, or near which, a line should be drawn from the mouth of the Flint river; which line, when drawn, should be final, and considered as the permanent boundary between the United States and His Catholic Majesty," &c. The Commissioners closed their labors, and submitted their plats and journals to their respective Governments. They were approved, and thereby their acts were sanctioned.

It would seem, then, that the termini of the line now constituting the boundary between Georgia and Florida, were the junction of the Chattahoochee and Flint rivers and a point 640 perches N. 45 deg. E. of Ellicott's Mound. Were that agreed upon, the running and marking the line is not a matter of argument or theory, but a question of fact, to be determined by competent surveyors.

Upon the supposition that these are the two termini, the United States and Florida acted; but upon an equally just supposition that an *ex parte* survey might be erroneous, the United States refrained partially, and the State of Florida has wholly refrained from assuming any surveyor's line to be entirely correct, and therefore none of the fractional lands adjacent to what, by the U. S. surveys, was supposed to be the true boundary, were rendered subject to entry, ex-

cept to pre-emptors under the United States laws. Such, however, has not been the course of our sister State.

It was insisted by Georgia that Mr. Ellicott mistook the head of the St. Mary's river, and that the Commissioners transcended their powers in agreeing upon a certain point as the assumed head.

The controversy, therefore, was based on one of two propositions—1st. Shall the point designated by the Commissioners be assumed, leaving the mechanical operation of running and marking the line to be performed by competent surveyors; or, 2nd. Shall the designated point be abandoned, and the true source of the St. Mary's be ascertained and established as the Eastern terminus of the disputed boundary.

It was insisted by Florida that the ratification by Spain and the United States of the proceedings of the Commissioners established the points of termini as fully as though these points had been specified in the treaty. It was, however, generally supposed that Mr. Ellicott did not ascertain the true source of the St. Mary's river, but that had he done so, the Eastern terminus would have been located several miles North of the Mound. Florida, however, has always acquiesced in the action of the Commissioners, and has always been willing to recognize Ellicott's Mound as the head of St. Mary's river, so far as relates to the question of boundary.

In 1818, Georgia appointed Commissioners to ascertain whether Ellicott's Mound was at the head of St. Mary's river. They reported that Mr. Ellicott *had not mistaken the true head of said river.* The Governor of Georgia, on the 3rd of March, 1819, reported to the Secretary of War the result of the commission.

Subsequently, a bill was introduced in Congress by a Senator from Georgia, to provide for running and marking the boundary, and became a law on the 4th May, 1826, which provided "that the line so to be run and marked shall run straight from the junction of said rivers Chattahoochee and

Flint, to the point designated as the head of the St. Mary's river, by the Commissioner appointed under the third Article of the treaty of friendship, limits and navigation, between the United States of America and the King of Spain, made at San Lorenzo el Real on the 9th day of Oct., 1795." Georgia appointed a Commissioner and Surveyor to act in conjunction with those of the United States, to run and mark said line, in conformity with the Act of Congress. When the survey was almost completed, the Governor of Georgia required the Commissioner of that State to desist from further co-operation with the United States Commissioner, until the true head of the St. Mary's could be ascertained. The survey was never completed. The contest since, on the part of Georgia, has been with reference to the true head of the St. Mary's river, that State contending that the South or Middle Prong of said river is the main branch and is the true river.

There have been two lines run and marked from the junction of the Chattahoochee and Flint rivers to Ellicott's Mound on the St. Mary's, purporting to be in conformity with the treaty. One is usually known as the "McNeil line," the other as the "Watson line." The United States claimed the right to sell lands to the upper or "McNeil line," and did accordingly dispose of lands to that line. Georgia exercised the right of disposing of the lands to the lower or "Watson line." This has involved the question of individual title, as well as the right of jurisdiction within the disputed territory. In 1845, a correspondence was opened between the Governors of the two States in reference to this subject. Commissioners were appointed by the two States for the purpose of adjusting the boundary, but failed to accomplish that object.

At the fourth session of our General Assembly, the Governor called the attention of that body to the question of the disputed boundary, and transmitted a copy of a report and resolutions adopted by the Legislature of Georgia, in which

a proposition was made to submit the question to the Supreme Court of the United States. The report concludes with these words: "Your Committee, in thus recommending a mode for the adjustment of this long standing controversy, would by no means limit the discretion of the Executive as to the points or questions submitted, with the concurrence of Florida, to the decision of the Supreme Court. We recommend that the Governor take any and all such steps, to close this controversy in an amicable manner, as his judgment may dictate; and with a view of furnishing to our sister Florida the evidence of our feelings in this matter, be it resolved that the Governor be requested to transmit to the Governor of Florida a copy of this report and resolutions" In accordance with the suggestions of Georgia, the State of Florida filed a bill in the Supreme Court of the United States to confirm and quiet the boundary line. In the message of the Governor of Georgia to the Legislature of that State, the course of Florida in this matter was characterized as discourteous to the State of Georgia. This occasioned a correspondence between the Executives of the two States, in which Florida was ably vindicated and confessedly exonerated from the charge of "discourtesy." It seems, however, that the State of Georgia still preferred that the matter should be decided without reference to the Supreme Court. On February 11, 1850, the Legislature of Georgia adopted resolutions authorizing the Governor to make by negotiation, arbitration or otherwise, a full and final settlement of all points in dispute relative to the boundary line; and recommended the selection of one Commissioner on behalf of each State, with power to appoint a third Commissioner, to whom all points of difference should be referred, and agreed that the award or decision of said Commissioners should be final and conclusive. The Governor of Georgia suggested to the Governor of Florida the appointment of one Commissioner on behalf of each State, and in case of disagreement, that the Governor of some other State be chosen as umpire. This

suggestion was not assented to by the Governor of Florida. He proposed the adoption of the "McNeil line." This proposition was declined. During this correspondence, the suit in the Supreme Court was suspended. No means of adjustment being agreed upon, the case was reinstated.

By Act of December 31, 1850, the Governor of this State was "authorized and required to take such steps as may to him seem necessary and proper for expediting and forwarding the settlement of the controversy between this State and the State of Georgia in regard to their line of boundary."

In 1854, by desire of the counsel for Georgia, a decretal order was entered, by consent, for the appointment of Commissioners, first, to run and mark a line from the junction of the Flint and Chattahoochee rivers to the point designated by the Commissioners under the treaty of 1795; and secondly, to determine the head of the St. Mary's river, and run a line accordingly—the action of such Commissioners not to prejudice the rights of either party. The time allowed not being sufficient to accomplish the purpose, the order was modified so as to authorize the Commissioners simply to determine the head of St. Mary's river. The agreement under which said decretal order was to be executed was as follows, to wit:

"By and with the consent of the Governors of Florida and Georgia, the undersigned, Solicitors for the parties respectively, have agreed as follows:

"1st. The Commissioners and Surveyors, in the execution of the interlocutory order of the Court, may begin by examining the point alleged to have been determined by Ellicott and Minor as the head or source of the St. Mary's river. If they find that to be the true head or source, then they shall run a line from thence to the confluence of the Flint and Chattahoochee.

"2nd. If they find that not to be the true head or source of the St. Mary's river, then they are to search for such head or source, and having ascertained and determin-

ed the same, they shall run a line from thence to the confluence of the Flint and Chattahoochee.

"3rd. The undersigned consent to waive all objections to any departure from the terms of the interlocutory order which shall be consistent with the terms of this agreement."

This agreement was signed by the Solicitors of both parties.

Under these orders and agreement, the two States appointed Commissioners and Surveyors. These Commissioners entered upon the discharge of the duties assigned them, and proceeded in their work until the Commissioner and Surveyor appointed by Georgia were withdrawn by order of the Governor of said State. The cause of such withdrawal was that the two Commissioners could not agree as to the true head of the St. Mary's river, the Georgia Commissioner insisting upon Lake Randolph as the point, and that a line should be run from Lake Randolph to the Western terminus.

The Commissioners had agreed to run a guide line from Ellicott's Mound to the junction of the Flint and Chattahoochee rivers, and correct the line back. It was insisted by the Georgia Commissioner that another line should be run from Lake Randolph (or Ocean Pond,) to said junction.—To this the Florida Commissioner objected, upon the ground that the Commissioners had no right to run any line except the one first designated, and another from the point agreed upon as the "head of St. Mary's river." During the time of the survey from Ellicott's Mound to the junction of the Flint and Chattahoochee, the order was received from the Governor of Georgia which suspended the work.

The correspondence upon this vexed question was continued between the Governors of the two States until December, 1857. The basis of settlement finally agreed upon by the Governors was: "To adopt the terminal points of the present recognized line as the true terminal points of the

boundary line, to be re-surveyed, corrected and marked: Provided, it is shown by either party that the present line is incorrect, subject to the ratification of the respective Legislatures of Georgia and Florida."

The Legislature of Georgia, on the 29th December, 1857, adopted resolutions ratifying the agreement entered into by the Governors, and resolving that Georgia would "regard, adopt and act upon the present line as run and recognized between those points as the settled boundary of the two States, or will so recognize and adopt any other line between those points which may be ascertained and established on a re-survey and re-marking of the boundary, provided said boundary correction is made by virtue of law and by the joint action of the States aforesaid." The resolutions provided for the appointment of a Surveyor on the part of Georgia, to act with a Surveyor on the part of Florida, for the purpose of running the line between the terminal points indicated.

On January 12th, 1859, the action of the Governors was ratified by the Legislature of Florida under resolutions identical with those of Georgia—such resolutions having been in fact copied from those adopted, by Georgia, fully and literally, except the necessary transposition of the names of the two States. Thus was a solemn agreement entered into, which gave promise of an early settlement of a protracted and perplexing controversy.

On November 22nd, 1859, a resolution of the Legislature of Georgia was approved by the Governor, providing for the appointment of a special agent to visit Florida to confer with the Executive of Florida and to enter into negotiations to restore quiet, &c., between the citizens of the two States, until the boundary could be adjusted and agreed upon.—The cause of disturbance of quiet among the citizens which Georgia wished to lull, was the anticipated conflict of title between purchasers and legal claimants of land upon or near the boundary.

In the meantime, Surveyors had been appointed by the two States for the purpose of running the line—Gustavus J. Orr on the part of Georgia, and Benjamin F. Whitner, Jr., on the part of Florida. These Surveyors proceeded to the discharge of their duties and recommended that the straight line run from the mouth of Flint river towards Mount B., should be adopted as the boundary line between Florida and Georgia, provided said line does not depart more than one-fourth of a mile from Mound B. Should the departure exceed that distance, the Surveyors recommended the running of a correction line back from Mound B. to the mouth of Flint river.

On the 22nd December, 1859, an act of the General Assembly of Florida was approved recognizing and approving the line then being run as the permanent boundary line, provided its Eastern terminus should not depart from Ellicott's Mound more than one-fourth of a mile. Said act confirmed to *bona fide* holders of lands, under any grant from Georgia, their titles to such lands, except where such titles would conflict with those of citizens of Florida South of the McNeil line.

The Legislature of Georgia passed a similar act confirming individual titles, but containing no reservation. The United States, by act of Congress, also confirmed the title of the purchasers from Georgia.

The Surveyors run the line, which was so accurately drawn as to be almost perfect. On February 8th, 1861, the State of Florida recognized such line and declared it to be the permanent boundary.

The only official communication I have received which would indicate that the established line is not the true boundary, is contained in the letter from the Governor of Georgia, and the resolutions to which I first referred. I would request that your body will take this matter into consideration, and adopt such measures as you may deem expedient to bring this controversy to an end.

I have given a succinct history of the material facts connected with this controversy, not that I consider it material to trace the record further back than the adoption by both States of the terminal points, but because I desire that reference may be had to such points as show that Florida has never exhibited a disposition to protract the contest.

It was contended by Florida that the point designated by the Commissioners should be regarded as the Eastern terminus. It wa never *insisted* by Florida that such point should be so considered. If that point was rejected, and it was insisted that a just settlement of the dispute required an ascertainment of the true head or source of the St. Mary's river, Florida was always willing to acquiesce. When requested to bring the matter for adjudication before the Supreme Court of the United States, she filed a bill accordingly. When that proceeding was objected to, orders were given to suspend further proceedings in the suit. When an order by consent was issued by the Court to appoint Commissioners and Surveyors to ascertain the true line, &c., Florida gave obedience to the mandate. When, after disagreement, certain termini were agreed upon, she appointed her Surveyor and ratified the survey as marked by the Surveyors of Georgia and Florida, as they had recommended. When called upon to confirm the titles made by Georgia to any lands which might fall within the limits of Florida, she responded as far as she had any power. She confirmed all titles granted by Georgia, except where they conflicted with the rights of citizens of Florida under acts of the United States or the State. This exception amounted to nothing in law. Our State cannot deprive a citizen *or foreigner* of his vested rights. The exception, in point of fact, is in favor of Georgia, virtually declaring that Florida did not and does not recognize as legal any title given to land (either by the State or General Government,) lying North of the McNeil line, and at the same time recognizing the titles granted by Georgia South of that or any other line, so far as the State could recognize them.

With this message, your honorable body will have submitted to your consideration the reports of the Comptroller, the Treasurer, the Land Register and the Attorney General, and I would respectfully recommend the appointment of Committees to investigate the condition of the several departments, and especially that of the Executive and the offices immediately connected therewith—the Adjutant and Inspector General's office and that of the Quartermaster General. I desire, and in justice to myself as Executive of the State urge upon the General Assembly, to ascertain and report the true condition of affairs, and especially in reference to financial matters, that the administration of the State Government, during the term of office for which the present Executive has been elected and qualified, may depend upon its merits or demerits for character in the future history of our State affairs.

The suggestions of this message have been limited to subjects which, in the judgment of the Executive, require action by the General Assembly in the present condition of our State and national affairs, without calling attention to such other matters of less general importance, which, in more settled times, might have engaged your deliberations.

In conclusion, permit me to state that I am ready and anxious to co-operate with you in every effort which your wisdom may suggest to sustain the noble cause in which the people of the Confederate States of America are engaged, and to render the name of Florida glorious in the contest now being waged between freedom and tyranny. "In God is our trust," and humbly invoking the Divine blessing upon your deliberations, and upon the brave and generous people you represent,

I am, most respectfully,

Your fellow-citizen,

JOHN MILTON.

DOCUMENTS

ACCOMPANYING THE GOVERNOR'S MESSAGE.

COMPTROLLER'S REPORT.

TREASURY DEPARTMENT, COMPTROLLER'S OFFICE,
Tallahassee, November 1, 1861.

To his Excellency JOHN MILTON,
Governor of Florida:

SIR:—Appointed Comptroller by his Excellency Governor M. S. Perry, the Legislature failing to elect, I assumed the position and entered upon the duties appertaining to said office, December 16th, 1860.

On an examination of the books, I discovered a great many unsettled accounts and some of long standing, and suits in many instances never having been instituted against the Tax Collectors and Sheriffs to force them to a settlement, I employed a competent accountant to draw off all unsettled accounts. The said accountant accordingly drew off and produced accounts against defaulting Tax Collectors and Sheriffs to the amount of One Hundred and Seven Thousand Seven Hundred and Eighty-five Dollars and Forty-six cents.

I immediately mailed to each defaulting Tax Collector and Sheriff his account, enclosed with a request for an immediate settlement. In some instances they have responded and made remittances, and where they have not, I have instructed the Solicitors of the several districts to institute suits against them upon their bonds. This seems to have been neglected heretofore, as there is no evidence in this office of any suits having been commenced against officers in arrears.

During the making out of said accounts, the accountant notified me that there had been important omissions of entries in the Day Book and Ledgers belonging to the office, and I thereupon instructed him to go over the entire books and rectify omissions from the beginning to the 31st of October, 1861.

Since the year 1848, there have been no entries made of the warrants drawn upon the Treasurer. The Treasurer's accounts had never been properly balanced. They were charged with the receipts proper and likewise with receipts in relation to the Internal Improvement, School and Seminary Funds, and yet had not been credited with the warrants drawn upon them.

The present Treasurer has One Million and Seventy-nine Thousand, Two Hundred and Fifty-nine Dollars and Sixty-three cents charged to him, but the credit side is blank—he never having been credited for a single warrant drawn upon him.

The Internal Improvement Fund stands credited by the amount of Fifty-seven Thousand Nine Hundred and Six Dollars and Forty-three cents, when properly it should be Thirty Thousand Dollars.

The School and Seminary Funds are credited by a balance of One Hundred and Forty Thousand Nine Hundred and Forty-eight Dollars and Thirty-four cents, when properly the State has settled with both by Bonds to the amount of Fifty-nine Thousand Dollars. David S. Walker, the former Register, stands credited with Forty-nine Thousand One Hundred and Forty-six Dollars and Ninety-three cents; and Hugh A. Corley, the present Register, with Fifteen Thousand Nine Hundred and Eighty-eight Dollars and Ten cents. T. W. Brevard, the former Comptroller, stands debited by balance to Fifteen Thousand Six Hundred and Ninety-four Dollars and Forty-four cents in cash, when none has been received. The Books shew that Two Hundred and Forty-three Thousand Four Hundred and Seven Dollars and Ninety-eight cents have been paid out.

Such are some and only some of the many inconsistent and erroneous entries, most of which have been expunged, while others have been rectified.

Since the year 1848, there have been no accounts kept shewing the expense for which the State has been liable. For instance, there is no Executive, no Legislative, no Judicial, no Military, and no Contingent, nor other necessary expense accounts to be found in said Book, from the year 1848 down to the year ending November 1, 1860.

The revenue accounts, Fines, Auction and License Tax accounts, have been kept in such a manner as to show that they were but of little or no profit to the State.

Two debits and one credit were made in most instances on receipt of money into the Treasury; for instance, the Treasurer was debited, and the Tax Collector or Sheriff credited, which was right and proper, but at the same time the accounts on which said moneys had been received, were also debited, which made the debit side of the book twice that of the credit, which

is improper. The revenue accounts should receive no debit, but for actual expenses of collecting, for overcharges, and for Insolvencies allowed by County Commissioners.

The former Comptrollers have attempted to keep, not only the books properly belonging to the State, but have blended therewith and endeavored also to keep the books of the Internal Improvement, School and Seminary Funds, which was improper, they being separate and entirely distinct organizations. It is true, transactions may occur with any and all of them, but only in so far as each is individually indebted to the State, or the State indebted to them. What the Trustees of the Internal Improvement Fund do, have nothing to do with the State: they, and likewise the Trustees of the School and Seminary Funds, are separate and distinct organizations. When the Comptroller is made Trustee for School and Seminary Funds, and draws his warrant upon the Treasurer, these warrants should not be mixed with the warrants he draws upon the State Treasurer.—He should keep separate books having nothing to do with the books properly belonging to his office as Comptroller. The accountant has accordingly expunged from the books of the Comptroller all the receipts and expenditures properly belonging to those funds. He has also gone over the entire books of this office, has opened accounts for the several and various expenditures, and has rectified the different revenue accounts by expunging entries wrongly posted, and has balanced up, for each year separately, each of said several different revenue accounts, showing thereby the actual profit derived by the State from them.

He has also made out a balance sheet for each year, from 1846 to November, 1861, inclusive, showing the actual expenses and income of the State, and the balances for and against the State, and an aggregate of the entire expenditures of the government, and the aggregate income from the various sources of revenue.

The gross amount of receipts into the Treasury up to October 31st, 1860, are one million two hundred and eighty-five thousand two hundred and eighty-nine 91-100 dollars, and the gross amount of warrants drawn upon the Treasury are one million one hundred and seventy-four thousand six hundred and eighty one 82-100 dollars, leaving a balance of one hundred and ten thousand six hundred and eighty 09-100 dollars; whereas the Treasurer, in his report at October 31st, 1860, shows that he had paid out four 13-100 dollars more than he received. This discrepancy arises from the fact that the Treasurer pays out money, of which the Comptroller knows nothing, in the shape of interest upon bonds. This will account for the discrepancy. I would

therefore recommend to the Legislature to enact a law requiring the Treasurer to pay out no money from the Treasury except upon a warrant of the Comptroller, and that when he pays out upon said warrant that he be required to stamp "*paid*" upon said warrant, and return it into the office of the Comptroller, in order to ascertain the exact amount at any time there may be in the Treasury, and that the Comptroller and Treasurer be required to compare accounts on the first day of each and every month during the year.

I would also recommend that the Legislature take into consideration the expenses incurred by the State under the head of criminal prosecutions, a very large portion of which arises from suits brought in Justices Courts for light and trivial offences, and in almost every case the offender is discharged, and if convicted, receives some light punishment, by no means sufficient to deter him from a repetition of the offence. It is immaterial whether he is convicted or not, the State has to pay all the costs.

I would also call attention to the maintenance of Lunatics sent from Florida to asylums in other States. There has been paid already for the year 1861, the sum of $1,445 20-100, and there is still due to the State of Georgia $2,7.47 70-100, and to South Carolina $443. 38-100. These bills should be paid at once, and a larger appropriation made for the ensuing year.

I would suggest that all matters pertaining to the School and Seminary Funds, such as collecting interest and investing the same, together with the custody of bonds belonging to the two Funds, be placed under the control of the Register, and that he be authorized to draw his warrants upon the Treasurer for all expenditures accruing under these Funds. This would prevent confusion in the accounts in this office, and supersede the necessity of keeping a separate set of books.

No interest has been collected upon the Bonds owned by either of the Funds for the year 1861.

I have, as Trustee, invested Five Thousand Dollars for the School Fund, and One Thousand Dollars for the Seminary Fund, in State Bonds issued under an ordinance of the Convention. The Bonds on hand now belonging to the School Fund amount to $59,366 06-100, to Seminary Fund $8,633 94-100, ten thousand of which are Florida Railroad Bonds, and Fifty-eight Thousand are State of Florida Bonds—(see report for year 1860.) $57,492 45-100 in Bonds belonging to School and Seminary Funds were turned over to Governor Perry by my predecessor, under Resolution No. 4 of the last Legislature, for the purpose of purchasing arms.

You will see by the table furnished, that there are several Counties that have failed to report to this office their Tax returns

for the year 1861. The Counties of Santa Rosa and Columbia have made no returns for the years 1860 and 1861. There should be a law passed to the effect that Tax Assessors, failing to furnish the Comptroller with their returns by the time prescribed by law, should pay such a fine as would insure a compliance on their part.

I herewith submit an abstract of the condition of the Finances of the State for each year, separately, from the years 1845 to 1861, inclusive, it being impossible to have my report printed in detail, either in Tallahassee or Savannah in time, on account of the want of proper type, it being composed almost entirely of figures embracing some seventy pages. This must be my excuse for not complying with the law and furnishing you with printed copies.

I would respectfully suggest that a Committee be appointed to examine the condition of the Books in this office.

Respectfully,

R. C. WILLIAMS, *Comptroller.*

The receipts at the Treasury for the year ending 31st October, 1861, amount to		$115,315 90
To wit:—Revenue, 1855,	$ 653 54	
" 1856,	341 80	
" 1859,	2,099 60	
" 1860,	94,666 49	
" 1861,	1,071 94	
Auction Tax,	448 90	
Fines,	5,139 91	
Licenses,	3,956 87	
Contribution by F. H. Rutledge,	500 00	
Public Lands,	432 35	
Sale of Bonds,	6,000 00	
Sale of Books,	4 50	$115,315 90
The Warrants issued amount to		$332,942 60
To wit:—*Judicial Department*—		
On account of Salaries,	$24,500 00	
Contingent expenses of Supreme Court,	2,532 64	$ 27,032 64
Executive Department—		
On account of Salaries,	$ 5,100 00	
Criminal Prosecutions,	26,788 35	
Jurors and Witnesses,	27,642 04	
Contingent State Expenses,	10,236 28	
Post Mortem Examinations,	876 70	
Repairs on Capitol,	966 91	
Maintenance of Lunatics,	1,445 20	
Presidential Electors,	90 60	
Legislative Expenses,	26,422 34	
Convention,	22,792 20	
Relief Account,	2,883 43	

Public Land,	4,600 95	
Florida Volunteers U. S. Indian Hostilities,	168,524 83	
Scrip,	79 98	
Treasury Note Expenses,	756 50	
Equipment of Volunteers,	6,703 65	$332,942 60

School and Seminary Fund.—The following are the Receipts for the year ending 31st October, 1861:

On account School Fund,	$7,629 67	
" " Seminary Fund,	2,675 80	
" " Interest School Fund,	868 00	$ 11,173 47

Warrants drawn for the same period are as follows:

Seminary Fund, Register's Salary,	$ 700 00	
School " " "	700 00	
East Florida Seminary,	2,042 00	
West Florida Seminary,	2,042 00	
Interest School Fund, pay of teachers,	2,759.60	
School Fund to Gov. M. S. Perry, by Treasurer,	13,000 00	
School and Seminary Bonds turned over to Governor,	57,492 47	
School Fund, Relief of Walton County,	485 70	
" " new mode of Investment in State Bonds,	5,000 00	
Seminary Fund, new mode of Investment in State Bonds,	1,000 00	
School Fund Expenses,	16 63	$ 85,238 35

School Fund Bonds on Hand—

44 State of Florida, $1000, 7 per cent.,	$44,000 00	
10 " " " 500, 8 " "	5,000 00	
Part of one Bond, 7 " "	860 00	
" " " " 7 " "	506 06	
9 Florida Rail Road, $1,000, 7 per cent.,	9,000 00	$ 59,366 06

Seminary Fund Bonds on Hand—

6 State of Florida Bonds, $1,000, 7 per ct.,	$6,000 00	
2 " " " " $500, 8 " "	1,000 00	
1 Florida Rail Road, $1,000, 7 " "	1,000 00	
Part of one Bond, 7 per cent.,	140 00	
" " " " 7 " "	493 94	$ 8,633 94

Report of Revenue Returned 1861.

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COUNTIES.		COUNTIES.	
Alachua, no return		Liberty	776.27
Brevard	$311.94	Lafayette, no return	
Baker	590.61	Madison	6,771.43
Clay	972.81	Manatee, 1860	796.99
Columbia, no return for 1860 and 61		Manatee, 1861	789.54
		Marion, no return	
Calhoun	1,023.02	Nassau	2,260.04
Duval, no return		New River	1,269.81
Dade, no return		Orange	747.55
Escambia, no return		Putnam	1,251.30
Franklin	2,983.74	Polk, no return	
Gadsden, no return		St Johns	1,339.93
Hamilton	3,180.22	Suwannee	647.53
Hillsboro'	1,437.25	Santa Rosa, no return for 1860 and 1861	
Hernando	2,314.99		
Holmes	410.47	Taylor	592.26
Jefferson	9,608.49	Volusia	852.25
Jackson	9,008.34	Washington	1,184.78
Leon	15,941.42	Wakulla	2,146.56
Levy	1,314.94	Walton	930.99

ABSTRACT

Of Receipts and Expenditures as shown by the Books of the Comptroller, from the year 1845 *to* 31*st October*, 1861, *inclusive.*

For the first fiscal year of the government, ending October 31st, 1846, the amount of receipts at the Treasury were $28.498.44, and the amount of warrants issued $56,009.55 ; the gross amount of revenue $35,108.00, and gross amount of expenditure $56,-314.24—leaving a balance against the State of $21,206.24.

For the year ending October 31st, 1847, the receipts were $45,357.60, and warrants issued $52,787.46 ; the gross amount of revenue $71,809.97, and expenditures $54,584.21—leaving a balance against the State of $3,980.48.

For the year ending October 31st, 1848, the receipts were $56,832.72, and warrants issued $48,714.21 ; gross amount of revenue $90,258.50, gross amount of expenditure $54,775.10—leaving a balance in favor of the State of $31,502.93.

For the year ending October 31, 1849, the receipts were $58,-651.11, and warrants issued $55,807.79 ; gross amount of revenue

$55,110.28, gross amount of expenditure $66,368.50—leaving a balance in favor of the State of $20,244.71.

For the year ending October 31st, 1850, the receipts were $46,079.84, and warrants issued $38,559.33; gross amount of revenue $58,148.86, gross amount of expenditures $40,331.36—leaving a balance in favor of the State of $38,062.21.

For the year ending October 31st, 1851, the receipts were $84,147.25, and warrants issued $69,078.34; gross amount of revenue $66,296.49, gross amount of expenditure $70,591.11—leaving a balance in favor of the State of $33,767.59.

For the year ending October 31st, 1852, the receipts were $60,619.63, and warrants issued $56,749.87; gross amount of revenue $58,791.06, gross amount of expenditure $57,212.89—leaving a balance in favor of the State of $35,345.76.

For the year ending October 31st, 1853, the receipts were $95,127.01, and warrants issued $107,955.35; gross amount of revenue $64,685.84, gross amount of expenditure $108,213.36—leaving a balance against the State of $8,181.76.

For the year ending October 31st, 1854, the receipts were $62,801.51, and warrants issued $53,417.13; gross amount of revenue $71,211.71, and gross amount of expenditure $54,115.42—leaving a balance in favor of the State of $8,914.53.

For the year ending October 31st, 1855, the receipts were $80,840.62, and warrants issued $85,365.19; gross amount of revenue $68,025.34, gross amount of expenditure $83,185.79—leaving a balance against the State of $6,245.92.

For the year ending October 31st, 1856, the receipts were $92,021.98, and the warrants issued $76,430,01; gross amount of revenue $120,823.32, gross amount of expenditure $70,693.21—leaving a balance in favor of the State of $79,228.10.

For the year ending October 31st, 1857, the receipts were $206,817.13, and warrants issued $168,515.12; gross amount of revenue $93,631.79, gross amount of expenditure $90,978.76—leaving a balance in favor of the State of $81,881.13.

For the year ending October 31st, 1858, the receipts were $91,578.43, and warrants issued $68,772.33; gross amount of revenue $107,152.55, gross amount of expenditure $60,991.61—leaving a balance in favor of the State of $128,042.07.

For the year ending October 31st, 1859, the receipts were $106,021.80, and warrants issued $106,879.12; gross amount of revenue $112,066.29, gross amount of expenditure $101,315.50—leaving a balance in favor of the State of $138,792.86.

For the year ending October 31st, 1860, the receipts were $115,894.84, and warrants issued $117,808.85; gross amount of revenue $92,362.05, gross amount of expenditure $113,097.57—leaving a balance in favor of the State of $118,047.34.

For the year ending October 31st, 1861, the receipts were $115,416.51, and warrants issued $332,942.60; gross amount of revenue $116,460.42, gross amount of expenditure $332,404.25 —leaving a balance against the State of $97,396.49.

The gross amount of revenue returned from October 1845 to 1861, inclusive, is $1,282,432.48, and the gross amount of expenditure $1,379,828.97. The gross amount of receipts at the Treasury $1,400,706.42, and gross amount of warrants issued $1,507,624.42.

The outstanding liabilities of the State are - -	$256,885.88
And the amount due the State is - - - - - - -	159,489.39
Leaving a balance against the State of - - - -	$97,396.49

The sum total of expenditures from 1845 to October 31st, 1861, amounts to - - - - - - - - - - - - - - - $1,379,828.97

To wit:—*Executive Department*	$ 84,484 72		
Legislative	240,809 70		
Judicial	254,661 06		
Criminal Prosecutions	200,067 42		
Jurors and Witnesses	195,260 21		
Court Contingent	30,639 62		
Indian hostilities,	168,524 83		
State Convention	22,792 20		
Contingent and other minor expenses	175,885 56		
Equipment of Volunteers	6,703 65	—$1,379,828 97	
The total amount of Revenue from all sources, from 1845 to October 31st, 1861, is		$1,282,432 48	
To wit:—Revenue	$1,126,997 31		
Fines	58,917 41		
Auction Tax	25,607 44		
License	70,410 32		
Donation	500 00	—$1,282,432 48	

TREASURER'S REPORT.

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TREASURY DEPARTMENT, TREASURY OFFICE,
Tallahassee, Nov. 13, 1861.

His Excellency JOHN MILTON,
Governor of Florida:

SIR: Agreeable to the statute requiring exhibits to be made from this office to the General Assembly, I respectfully enclose reports of the transactions for account of the State and for the School and Seminary Funds for the period of Nov. 1, 1860, to October 31, 1861.

Under the several acts and ordinances authorizing funds to be placed at the discretion of the Executive, the following have been delivered to Gov. Perry:

From School Fund—

Virginia and N. Carolina State Bonds..$41,500
Cash..... 13,000—$54,500

From Seminary Fund—

Virginia, N. Carolina and Georgia State Bonds $48,500

From Sinking Fund of State Bonds, Act. 11, Ch. 785—

Tennessee and California State Bonds...$10,000
Cash..... 5,000—$15,000

Also fifty thousand dollars of the Bonds of this State issued under Convention Ordinance 34.

In the adjustment by the late Governor of some indebtedness to Institutions in another State, this Department is under acceptances to become due in a short time. Enclosed is a copy of his authority, with a plan to provide for these drafts, which, to be executed, will require some action to place an amount of the bonds and fund subject to the object suggested.

The appropriations for Jurors and Witnesses and Criminal Prosecutions have been disbursed, and I respectfully apply for five thousand dollars for each account, until the General Appropriation bill.

The sum of five thousand five hundred dollars was appropriated by the last Assembly for printing and publishing. The warrants are thirty-six hundred 27-100 dollars for Dyke & Carlisle, and thirty-five hundred and forty-nine 10-100 dollars for E. A. Hart—leaving balance of sixteen hundred and forty-nine 36-100 dollars to be appropriated.

There has been information, from a high official source, filed in this office, that fraud has been perpetrated in claims audited under Act No. 83, Chapter 1175.

Very Respectfully,

C. H. AUSTIN, Treasurer.

(COPY.)

EXECUTIVE DEPARTMENT,
Tallahassee, Oct. 5, 1861.

To CHARLES H. AUSTIN, Esq.,

Treasurer of the State of Florida:

SIR:—You are hereby authorized and directed to pay to the Banks of Charleston, the Peoples Bank, the Bank of Newberry and the Merchants and Planters Bank of Savannah, fifty per cent of the amounts due by the State of Florida to said Banks; which payments you will make out of the amount of money to be received by you, as Treasurer, from the Secretary of Treasury of the Confederate States under the act of Congress approved the 31st day of August, 1861, entitled an act "To reimburse the State of Florida," and in order that the balance of the debt due by the State of Florida to said several Banks may be so arranged as to relieve the State from embarrassment, and at the same time to give to said Banks ample security for the balance of the debt due to them, I request you to propose to said Banks to accept the Bonds of the State issued under the ordinance of the Convention, and if said Banks consent to receive said Bonds in payment of the balance due them, after you have made the payments aforesaid, you will proceed to settle such debts in the manner herein directed.

Very respectfully,

[Signed] M. S. PERRY,

Governor of Florida.

The Treasurer in Account with the State of Florida:

1861.	DR.	
Nov. 1—To amount received on account revenue 1855,		$653 54
" " " " " 1856,		341 80
" " " " " 1859,		2,099 60
" " " " " 1860,		94,666 49
" " " " " 1861,		1,071 94
" " " " fines,		5,139 91
" " " " licenses,		3,956 88
" " " " auction tax,		448 90
" " " under Convention ordinance No. 33, relative to public lands,		1,249 03
" amount received from voluntary contribution,		500 00
" " invested by Governor and Comptroller in the State stocks issued under Convention ordinance No. 34: From School Fund,	$5,000	
From Seminary Fund,	1,000	
		6,000 00
" amount from Secretary of State from sale of books,		6 00
" " " issue of treasury notes,		18,950 00
		$135,084 09

1861.	CR.	
Nov. 1—By balance last report, Nov. 1, 1860,		$4 43
" amount paid former employees of U. S., under Convention ordinance 33, relative to public lands,		1,389 93
" amount paid former U. S. Surveyors,		400 00
" " " for equipment of troops,		3,334 55
" " " for treasury certificates,		198 25
" " " under special acts,		1,930 70
" " " for General Conventions,		14,402 74
" " " for Presidential election,		90 60
" " " for tenth General Assembly,		26,894 55
" " " for public property and repairs of Capitol,		864 22
" " " for post mortem examinations,		551 00
" " " maintenance of lunatics,		257 98
" " " Contingent Fund,		6,971 55
" " " Supreme Court conting't expenses,		971 46
" " " criminal prosecutions and contingent expenses Circuit Courts,		23,937 62
" " " for jurors and State witnesses,		27,234 21
" " " Military Department,		75 00
" " " Judicial "		11,916 66
" " " Executive "		4,050 00
" " " interest on State debt,		9,601 20
" balance,		11 87
		$135,084 09

The Treasurer in account with the School Fund:

1860. DR.

Nov. 1	To balance per report of this date,		$13,122 04
2	" amount received from H. A. Corley, Register,		892 69
Dec. 3	" " " " " "		1,178 70
1861,			
Feb. 7	" " " " " "		1,164 84
Mar. 4	" " " " " "		466 79
Apr 23	" " " " city of Tallahassee on loan,		236 00
May 13	" " " " H. A. Corley, Register,		2,635 66
Aug. 1	" " " " " "		795 65
Oct. 1	" " " " " "		259 34
	" " " on interest account, viz:		
	From Putnam county, on loan,	340 00	
	From city of Tallahassee, on loan,	528 00	
			868 00
			$21,619 71
	To balance of cash on hand,		$371 86
	Other assets, viz:		
	Bond of city of Tallahassee,	$3,300 00	
	" Gadsden county, (balance,)	2,071 37	
			5,371 37
			5,743 23

NOTE.—Delivered to Gov. Perry, under resolution No. 4 of the General Assembly—

Virginia and North Carolina State stocks,	$41,500 00

1860. CR.

Dec. 1	By paid Warrant 927 for M. S. Perry, Governor, (resolution No. 4, 1860,)	$13,000 00
1861.		
Feb. 12	By paid Warrant 985 for H. A. Corley, Register,	175 00
	" " 276 for J. McDougall,	11 63
Apr. 6	" " 496 for Dyke & Carlisle,	5 00
May 13	" " 474 for H. A. Corley, Register,	264 00
	" " 541 " "	175 00
	" " 1,203 " "	46 50
	" " 1,593 for J. A. Vaughn,	290 90
Aug. 8	" " 1,547 for H. A. Corley, Register,	175 00
Oct. 3	" " 1,752 for R. C. Williams, Comptroller, for investment, act 26, chap. 338,	5,000 00
	By amount interest money disbursed to School Teachers, on warrants,	1,929 82
	" balance,	561 86
		$21,619 71

The Treasurer in account with the Seminary Fund

1860.	DR.	
Nov. 1	To balance per report this date,	$488 66
2	To amount received from H. A. Corley, Register,	53 90
Dec. 3	" " " " " "	23 43
1861.		
Feb. 7	" " " " " "	1,774 72
Mar. 4	" " " " " "	446 83
Aug. 1	" " " " " "	227 45
Oct. 1	" " " " " "	149 47
	" balance,	147 94
		$3,312 00

Assets:	Duval county bond,	1,000 00
	Land notes,	666 57
		$1,666 56

NOTE.—Delivered to Gov. Perry, under resolution No. 4 of General Assembly—
Virginia, North Carolina and Georgia State bonds, $48,500 00

1861,	CR.	
Feb. 12	To paid Warrant 586 for H. A. Corley, Register,	175 00
	" " 277 for J. McDougall,	8 00
Mar. 20	" " " 542 for H. A. Corley, Register,	175 00
	" " 1,204 " "	39 00
Aug. 8	" " " 1,545 " "	175 00
Oct. 3	" " " 1,753 for R. C. Williams, Comptroll'r, act 27, chap. 338, (for investment,)	1,000 00
	To paid Warrant 1,729 for H. A. Corley, Register,	175 00
	" " 706 for W. T. Harrison for East Florida Seminary,	745 00
	To paid Warrant 44 for G. M. T. Brinson for West Florida Seminary,	75 00
	To paid Warrant 3 for J. L. Demilly for West Florida Seminary,	745 00
		$3,312 00
1861.		
Nov. 1	By balance,	147 94

A Summary of the Receipts and Disbursements at the Treasury from the first day of November, 1860, *to the* 31*st of October*, 1861.

RECEIPTS.

On account of State of Florida from revenue sources,	$116,134 09	
From treasury notes,	18,950 00	
		$135,084 09
On account of School Fund,		21,619 71
" Seminary Fund,		3,164 06
		$159,867 86
Balance Seminary Fund,		147 94
		$160,015 80

DISBURSEMENTS.

On account of State of Florida,		$135,072 22
" School Fund,		21,247 85
" Seminary Fund,		3,312 00
		$159,632 07
Balance State,	11 87	
School Fund,	371 86	
		383 73
		$160,015 80

REGISTER'S REPORT.

—o—

STATE REGISTER'S OFFICE,
November 1st, 1861.

To His Excellency JOHN MILTON,
Governor of Florida:

SIR: As Register of Public Lands, I have the honor to submit to your Excellency the following report:

SEMINARY FUND.

From October 31, 1860, to November 1, 1861, I have sold of the lands belonging to this fund, 361 52-100 acres, at an average price of $1.82 per acre, producing in cash $195.54, and in bonds $521.85.

The receipts on account of this fund during the year were $2,684.73.

SCHOOL FUND.

From October 31, 1860, to November 1, 1861, I have sold of the lands belonging to this fund, 2,604 34-100 acres, of which 164 acres were sold at $2 per acre, and the remainder at $1.25 per acre.

The receipts on account of this fund during the year were $8,135.34, of which $14.40 were received from the sale of wrecked and derelict property in Manatee county.

COMMON SCHOOLS.

I have received no report from the Comptroller shewing that any interest has been received this year upon the Common School Fund, and consequently no apportionment of such interest has been made.

Respectfully,
HUGH A. CORLEY, Register.

ATTORNEY GENERAL'S REPORT.

—o—

OFFICE OF THE ATTORNEY GENERAL,
TALLAHASSEE, Nov. 11, 1861.

To His Excellency JOHN MILTON, *Governor of Florida:*

SIR:—It is the duty of the Attorney General, under the law, to make a written report to the Governor five days before the first day of every session of the General Assembly, as to the effect and operation of the acts of the last previous session, the decisions of the Courts thereon, with such suggestions as to him may seem beneficial to the public interests.

The extraordinary events that have transpired in the history of the country since the beginning of the last session of the General Assembly, the calling of a Convention of the People, the various ordinances of that Convention, the revision and amendment of the Constitution of the State, the resumption of our State sovereignty and the formation of a new Confederacy, have, with the numerous acts of the last session, created an unprecedented condition of public law, the effect and operation of which, at least as to policy, it is very difficult as yet to determine, especially in the present state of affairs.

I deem it of the first importance that the Legislature should immediately provide for a thorough and complete digest and revision of our public law. This is demanded by every interest of the State, public and private. The laws of Florida are scattered through various books and pamphlets, difficult to be obtained by the people and more difficult to be compared and understood, thereby increasing greatly the labors and perplexities of public officers and rendering it practically impossible, in many instances, that citizens should know the law. This is a state of things upon which it is unnecessary to comment. I know of no way, even under the present circumstances, in which the same amount can be so well expended for every interest of the State, as in making provision for a digest of our laws. It is to be desired that the General Assembly will allow no cause whatever to deter it from making provision for a work so important.

A very palpable defect exists in the law relative to taxation and the elective franchise, arising from an amendment to the VI Article of the Constitution, requiring as a qualification of every elector that he "shall have paid all taxes due by him at least five days before the day of election." In construing this provision of the Constitution, I have been necessarily compelled to decide that the taxes

were "due" when the Tax-Collector had the legal right to demand and receive them, which was, according to law, when his books of assessment should have been approved by the Board of County Commissioners and a copy of the same delivered to him for the purposes of collection. Whether or not it was the intention of the framers of the Constitution that this provision should be so construed with existing laws as to make it applicable to elections occurring in the same year that said taxes were assessed and became due, or to defer its practical operation for one or more years, cannot be ascertained. The construction which I have put upon the law and Constitution in this respect is, for various reasons, the only conclusion to which I can come. It will be perceived, that without some further legislation on this subject, much uncertainty, injustice and confusion must necessarily result in all elections throughout the State. I do not propose to discuss the policy of this constitutional provision, but I would suggest that the Legislature do fix some specified time when taxes shall be due, or devise some other means by which the operations of this provision of the Constitution may be modified and rendered more certain and reasonable than at present.

There are some further defects in our fiscal laws which have come under my observation, calling for remedial legislation, among which I may mention the want of some authorized process by which Tax-Collectors who are in default, and the sufficiency of whose sureties is questionable, may be arrested in the further collection of taxes until they have made good their default and given such further security as may be deemed necessary for the interests of the State. I do not think it justice or policy, that, upon the mere caprice of one of the sureties of a Tax-Collector, the collection of the revenue should be stayed or the Tax-Collector himself put to unconscionable trouble in the procurement of new sureties; but there are cases in which a provision of the law, such as the one proposed, would subserve the purposes of justice and policy.

The militia laws of the State, as amended by the General Assembly at its last session, together with the ordinances of the Convention on the same subject, present some inconsistencies and conflicts which have been especially troublesome in the present condition of public affairs. Without entering into a detail or discussion of the various matters connected with this important subject, which would be impossible in a report of this character, I would suggest that the present condition of the militia law is such as to render it very difficult and, in many cases, impossible, to give them an intelligible and consistent construction, and that they do therefore demand a careful revision and consolidation. The importance of this matter will be duly appreciated at the present time without further suggestion from me. The peculiar condition of public affairs and the preva-

lence of war have developed many imperfections in our militia system which many years of peace would not have discovered, and this is the most propitious time for their amendment. I would suggest, that unless some amendment is made to the law looking to a more permanent status as to individuals, as between the ordinary militia and volunteer companies, that the regular militia organization of the State must forever remain in confusion and imperfection. The defects of the present law, together with public indifference, must keep the best companies constantly depressed and imperfect.

The expenses of criminal prosecutions and Coroners' inquests have come under my official observation, but it seems to me that the full exposition of the extent and nature of these expenditures properly belongs to another department of the Government. The only remedy of which I can conceive for this great drain upon the public treasury is, either to require a prosecutor responsible for costs in all criminal cases below the grade of felony, or to require the counties respectively to pay the costs of criminal proceedings within their limits, at least to a certain extent. It appears that various fees and costs are now paid by the State in prosecutions of the most frivilous and unnecessary character. Some remedy is surely necessary for this condition of things.

The General Assembly, at its last session, passed "An act to provide for the payment of the Florida Volunteers and others who have not been paid for services actually rendered the State of Florida in the last war with the Seminole Indians." The terms of the law being explicit and inevitable, as the least examination will show, warrants have been issued by the Comptroller for a large amount upon the treasury for the payment of these claims. In every instance, I believe, the strictest letter of the law as to evidence has been required and complied with, and yet the amount of these claims has so far exceeded what it was to be reasonably expected they would, that, together with other circumstances, it has induced the belief that frauds were being practiced upon the State. I would suggest a modification or entire repeal of this law, which was doubtless eminently proper and just in its intention, but which has probably been made to subserve dishonest purposes. At least, a full discretion should be vested in the Comptroller as to the further auditing of these claims. And I take occasion further to suggest, as the result of experience, that it is very impolitic to pass laws which deprive the Comptroller of that exercise of discretion in the auditing of claims, which is the surest safeguard of the treasury.

The publication of the laws, together with the time of commencement of their operation, is a subject that deserves legislative attention. Laws which are of force and effect from the time their passage are not published for weeks or months afterwards. This is, in some cases, the result of necessity. The preparation of the laws for pub-

ilcation, the accuracy necessary to be observed and the time required for printing, render it impossible to publish the laws for some time after their passage in regular form. In the mean time, the people must remain ignorant of the laws, and even the Judiciary and other public officers cannot in all cases have access to them. The only remedy for this is the passage of some general act defining the time when all acts passed by the Legislature, in which it is not otherwise expressly provided, shall take effect, and fixing such time as will allow of the publication and distribution of the laws before they become of force. If this be not deemed expedient, justice and policy require that some provision be made for the publication of each law, of a public character, immediately after its passage.

These are the most important suggestions relative to the operation of the laws of the last session of the General Assembly which I deem it proper to make. The details of each particular subject cannot be given in this report without making it entirely too prolix. It is hoped that sufficient has been said to direct attention to the matters suggested.

There have been no decisions of the Courts, of which I am aware relative to the acts passed at the last session of the General Assembly.

Very respectfully,
J. B. GALBRAITH.

Correspondence on the subject of the Boundary.

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EXECUTIVE DEPARTMENT, GEORGIA,
Atlanta, October 5, 1861.

SIR: I have the honor to transmit herewith the copy of a Resolution passed by the Legislature of this State at its last session, to which I beg leave to call your attention, and to ask if it will be agreeable to you that negotiations shall be opened between Florida and Georgia for a re-survey of the disputed line between the two States, as contemplated in the Resolution.

Most respectfully,

Your obedient servant,

JOSEPH E. BROWN.

To His Excellency the Governor of Florida,

Tallahassee.

(COPY.)

Resolved by the General Assembly of Georgia, That the Governor of Georgia be directed to re-open negotiations with the authorities of the State of Florida, in regard to the boundary line between the two States, and to urge the adjustment of the disputed line so as to protect the rights of citizenship of the people residing near the line, who have been recognized by the Laws and Constitution of this State as being citizens of Georgia, and so as also to protect the titles of citizens to the lands which they hold under grants issued by this State; and to have, if practicable, the boundary fixed, so as to retain and keep the fractional lots of land sold by Georgia within the jurisdiction of this State.

Assented to December 14, 1860.

EXECUTIVE DEPARTMENT,
Tallahassee, October 16, 1861.

To His Excellency JOSEPH E. BROWN,

Governor of Georgia:

SIR: I have received your communication of the 5th inst., enclosing a copy of the Resolution adopted by the General As-

sembly of Georgia relative to the late disputed boundary line between the States of Georgia and Florida. Upon the meeting of the General Assembly of Florida, I will call the attention of that honorable body to the matters referred to in that Resolution.

Very Respectfully, Sir,

JOHN MILTON.

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